

such per capita shares shall be paid from the judgment fund or the interest accruing thereon. (Pub. L. 85-395, § 4, May 9, 1958, 72 Stat. 106.)

**§ 875. Rules and regulations**

The Secretary is authorized to prescribe rules and regulations to carry out the provisions of this subchapter.

(Pub. L. 85-395, § 5, May 9, 1958, 72 Stat. 106.)

**§ 876. Advances or expenditures from tribal funds; tax exemption**

The unexpended balance of funds on deposit in the Treasury of the United States to the credit of the Otoe and Missouri Tribe of Indians that were appropriated by the Act of June 9, 1964, to pay a judgment by the Indian Claims Commission in docket numbered 11-A, and the interest thereon, less payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior. Any part of such funds that may be distributed to the members of the tribe shall not be subject to Federal or State income taxes. The sum of \$150,000, and any accrued interest thereon, shall be held in the United States Treasury pending final determination of the Yankton Sioux claim in docket numbered 332-A. Any portion of such sum that is determined to belong to the Otoe and Missouri Tribe shall thereupon become subject to the foregoing provisions of this section.

(Pub. L. 89-661, Oct. 14, 1966, 80 Stat. 911.)

REFERENCES IN TEXT

Act of June 9, 1964, referred to in text, is Pub. L. 88-317, June 9, 1964, 78 Stat. 204, which was not classified to the Code.

The Indian Claims Commission, referred to in text, terminated Sept. 30, 1978. See Codification note set out under former section 70 et seq. of this title.

CODIFICATION

Section was not enacted as part of Pub. L. 85-395, May 9, 1958, 72 Stat. 105, which comprises this subchapter.

SUBCHAPTER XXXIX—INDIANS OF  
OKLAHOMA

**§ 881. Potawatomi Indians; disposition of judgment fund; deductions; advances or expenditures for authorized purposes; tax exemption**

The funds on deposit in the Treasury of the United States to the credit of the Citizen Band of Potawatomi Indians of Oklahoma that were appropriated by the Act of July 22, 1969 (Public Law 91-47) to pay a judgment by the Indian Claims Commission in docket numbered 96 dated August 27, 1968, and the interest thereon, including the interest accruing thereon, after payment of attorney fees and expenses, may be advanced or expended for any purpose that is authorized by the tribal governing body and approved by the Secretary of the Interior. Any part of such funds that may be distributed per capita to the members of the band shall not be subject to Federal or State income tax.

(Pub. L. 91-401, § 1, Sept. 16, 1970, 84 Stat. 838.)

REFERENCES IN TEXT

Act of July 22, 1969, referred to in text, is Pub. L. 91-47, July 22, 1969, 83 Stat. 49, known as the Second Supplemental Appropriation Act, 1969. That portion of the act which appropriated the funds referred to was not classified to the Code.

The Indian Claims Commission, referred to in text, terminated Sept. 30, 1978. See Codification note set out under former section 70 et seq. of this title.

**§ 881a. Trusts and other procedures for protection of minors and persons under legal disability**

Sums payable to enrollees or their heirs or legatees who are less than twenty-one years of age or who are under a legal disability shall be paid in accordance with such procedures, including the establishment of trusts, as the Secretary of the Interior determines appropriate to protect the best interests of such persons.

(Pub. L. 91-401, § 2, Sept. 16, 1970, 84 Stat. 838.)

**§ 882. Sac and Fox Tribes; disposition of judgment fund; deductions; advances, expenditures, investments, or reinvestments for authorized purposes**

The funds appropriated by the Act of June 19, 1968 (82 Stat. 239), to pay a judgment by the Indian Claims Commission in docket numbered 220, together with interest thereon, after payment of attorneys' fees and other litigation expenses, may be advanced, deposited, expended, invested, or reinvested for any purposes that are authorized by the tribal governing body and approved by the Secretary of the Interior.

(Pub. L. 91-404, § 1, Sept. 19, 1970, 84 Stat. 845.)

REFERENCES IN TEXT

Act of June 19, 1968, referred to in text, is Pub. L. 90-352, June 19, 1968, 82 Stat. 239, which was not classified to the Code.

The Indian Claims Commission, referred to in text, terminated Sept. 30, 1978. See Codification note set out under former section 70 et seq. of this title.

**§ 882a. Tax exemption**

Any portion of such funds that may be distributed per capita to members of the tribe shall not be subject to Federal or State income tax.

(Pub. L. 91-404, § 2, Sept. 19, 1970, 84 Stat. 845.)

**§ 883. Osage Tribe; disposition of judgment fund**

**(a) Persons eligible for allotments; excepted sums**

The Secretary of the Interior is authorized and directed to distribute per capita to all persons whose names appear on the roll of the Osage Tribe of Indians approved by the Secretary of the Interior April 11, 1908, pursuant to the Act of June 28, 1906 (34 Stat. 539), all funds which were appropriated by the Act of January 8, 1971 (84 Stat. 1981), in satisfaction of a judgment that was obtained by the Osage Nation of Indians in the Indian Claims Commission against the United States in dockets numbered 105, 106, 107, and 108, together with interest thereon, except the sum of \$1,000,000 and any funds that revert to the Osage Tribe and except the amount allowed for attorney fees and expenses and the cost of distribution.